

A charitable organization supported primarily by contributions from a community chest must file information returns for years beginning after 1969, unless excepted from filing under section 6033(a)(2) of the Code; Revenue Ruling 67-271 superseded.

The purpose of this Revenue Ruling is to update and restate the position set forth in Revenue Ruling 67-271, C.B. 1967-2, 407. That ruling holds that a charitable organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954 that is supported primarily by contributions from a community chest is not required to file Form 990-A (replaced by Form 990 for years beginning after December 31, 1969), Return of Organization Exempt from Income Tax.

Section 6033 of the Code requires the filing of annual information returns by organizations exempt from Federal income tax under section 501(a) and subject to the requirements of section 6033(a) of the Code. Section 6033(a)(3) of the Code, prior to its amendment by the Tax Reform Act of 1969, Public Law 91-172, C.B. 1969-3, 10, excepted a charitable organization, exempt under section 501(c)(3) of the Code, from the requirement of filing Form 990-A for years beginning before January 1, 1970, when it was primarily supported by contributions from the general public. However, for years beginning after December 31, 1969, section 6033(a)(2), as amended by section 101(d)(1) of the Tax Reform Act of 1969, does not except such organizations from filing annual information returns unless their gross receipts are normally not more than \$5,000 in each taxable year.

Contributions by a community chest are considered to be contributions from the general public. The funds flow directly from the general public through the community chest to various charitable organizations.

Accordingly, it is held that the charitable organization described above is not required to file an annual information return on Form 990-A for years beginning before January 1, 1970. However, for years beginning after December 31, 1969, such organization must file annual information returns, unless it is excepted from filing under the provisions of section 6033(a)(2)(A)(ii) of the Code, as amended by the Tax Reform Act of 1969.

Revenue Ruling 67-271 is hereby superseded since the position stated therein is restated in this Revenue Ruling.